PLAZA ENTERTAINMENT, INC.

File Plaza Entertainment

Producer and Distributor of Quality Family Programming

MEMORANDUM

August 6, 1999

TO: JOE GEREK ~ WRS Film & Video Labs, Inc.

FROM: ERIC PARKINSON -- Plaza Ent., Inc.

RE: ONE-TIME ONLY RE-ROUTING OF PLAZA'S LOCK-BOX SHARE

Dear Joe:

As per our telephone conversation on Friday ~ and in respect of Plaza's current problems with our Bank Of America account ~ I'd like for you to WIRE TRANSFER the Plaza share of the current lock-box proceeds to the following vendor on our behalf:

ACCOUNT NAME: SUZANNA BERNSTEIN

BANK: BANK OF AMERICA, Santa Monica Branch # 0218

ROUTING NUMBER: ~~122000661~~

ACCOUNT NUMBER: 0218416599

I believe you thought the sum was around $850. If by chance the sum turns out to be MORE than $2,000, please only forward her $2,000 -- and hold the rest for Friday. Her total bill is only $2,000, and she's gone ballistic waiting to be paid!

Thanks,

ERIC PARKINSON

304 North Edinburgh Ave., Los Angeles, CA 90048
TEL (213) 852-1800 • FAX (213) 852-1808

EXHIBIT 17

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